**ORDINANCE NUMBER _______**

**AN ORDINANCE TO AMEND ORDINANCE NUMBER 2881**
**(AN ORDINANCE ESTABLISHING FISCAL YEAR 2025-2026 BUDGET**
**FOR THE CITY OF SUMTER, SOUTH CAROLINA)**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SUMTER, SOUTH CAROLINA, AT ITS REGULAR MEETING DULY ASSEMBLED, AND BY THE AUTHORITY THEREOF:**

That **Exhibit A, B, and C** found in **Section 3** of the City of Sumter's Fiscal Year 2025-2026 Budget Ordinance (Ordinance Number 2881) are hereby amended, and the amended forms are attached hereto.

A copy of Ordinance Number 2881 is hereto attached.

**ALL OTHER SECTIONS OF THE FISCAL YEAR 2025-2026 BUDGET ORDINANCE OF THE CITY OF SUMTER (ORDINANCE NUMBER 2881) SHALL REMAIN AS PREVIOUSLY ADOPTED.**

**ADOPTED IN COUNCIL ASSEMBLED THIS ______ DAY OF _________, 2026.**

**CITY OF SUMTER, SOUTH CAROLINA**

___________________________________
David P. Merchant, Mayor

| | |
|---|---|
| ___________________________________ | ___________________________________ |
| James B. Blassingame, Mayor Pro Tempore | Calvin K. Hastie, Sr., Councilman |
| ___________________________________ | ___________________________________ |
| Colin C. Davis, Councilman | Gifford M. Shaw, Councilman |
| ___________________________________ | ___________________________________ |
| Anthony Gibson, Councilman | Rebecca Lynn Kennedy, Councilwoman |

**ATTEST:**

___________________________________
Cecilia Newman, City Clerk

First Reading: June 2, 2026
Second/Final Reading:

**ORDINANCE NUMBER <u>2881</u>**

**TO RAISE REVENUE FOR THE CITY OF SUMTER, SOUTH CAROLINA FOR THE FISCAL YEAR ENDING JUNE 30, 2026**

**BE IT ORDAINED by the Mayor and Council of the City of Sumter, South Carolina, this <u>17th</u> day of <u>June 2025</u>, in Council duly assembled and by the authority of same:**

***SECTION 1.*** Pursuant to Section 5-13-90(2) of the South Carolina Code of Laws of 1976, as amended (the "South Carolina Code"), the City Manager of the City of Sumter, South Carolina (the "City"), has prepared and presented to this meeting a budget for the fiscal year beginning July 1, 2025, and ending June 30, 2026 (the "Fiscal Year 2026 Budget"). A copy of the Fiscal Year 2026 Budget has been provided to the City Council of the City (the "Council") and is incorporated herein by reference.

***SECTION 2.*** Pursuant to Section 6-1-80 of the South Carolina Code, notice of a public hearing on the Fiscal Year 2026 Budget was published in *The Item*, a newspaper of general circulation in the City, on May 4, 2025. The form of the published notice is attached hereto.

***SECTION 3.*** Pursuant to Section 5-13-30(3) of the South Carolina Code, the Council has the authority and responsibility to approve the annual budget for the City. The Fiscal Year 2026 Budget as presented is hereby approved in accordance with its terms. The information as set forth in Exhibit A, Exhibit B and Exhibit C is attached hereto and made a part hereof.

***SECTION 4.*** For the fiscal year ending June 30, 2025 the City levied an *ad valorem* property tax in the amount of <u>107 mills</u>, comprising <u>104 mills</u> for operational purposes and <u>3 mills</u> for the payment of debt service on general obligation indebtedness of the City. Pursuant to Section 6-1-320(A)(1) of the South Carolina Code, the City "may increase the millage rate imposed for general operating purposes above the rate imposed for such purposes for the preceding tax year only to the extent of the increase in the average of the twelve monthly consumer price indexes for the most recent twelve-month period consisting of January through December of the preceding calendar year, plus, beginning in 2007, the percentage increase in the previous year in the population of the [City]." Additionally, pursuant to Section 6-1-320(A)(2) of the South Carolina Code, "there may be added to the operating millage increase allowed, the operating millage allowed but not previously imposed for the three (3) property tax years preceding the year to which the current limit applies." Accordingly, the City Manager, with the advice of the Revenue and Fiscal Affairs Office of the State of South Carolina, has determined that the maximum permitted increase in the City's operating millage for the fiscal year ending June 30, 2026, is 22.53% (3.14% pursuant to Section 6-1-320(A)(1) and 19.39% pursuant to Section 6-1-320(A)(2)). Pursuant to Section 6-1-320(D), however, the millage limit "does not affect millage that is levied to pay bonded indebtedness or payments for real property purchased using a lease-purchase agreement or used to maintain a reserve account."

***SECTION 5.*** In order to raise revenues and defray expenses as presented in the Fiscal Year 2026 Budget, the Council hereby ordains that an *ad valorem* property tax at the millage rate hereinafter stated to cover the period from the first day of July A.D. 2025, to the 30th day of June A.D. 2026, both inclusive, for the sums and in the manner hereinafter mentioned, is and shall be levied, collected and paid into the Treasury of Sumter County, South Carolina, for the credit to the City of Sumter, South Carolina, for the use and service thereof. The millage rate for such *ad valorem* property tax shall be <u>112 mills</u>, comprising <u>108 mills</u> for operational purposes (representing a 3.85% increase) and <u>4 mills</u> (representing a 33% increase) for the payment of general obligation indebtedness of the City. Such millage rate shall be applied to the value of all real estate and personal property of every description owned and used in the City of Sumter, South Carolina, except such as is exempt from taxation under the Constitution and law of the State of South Carolina.

***SECTION 6.*** The Council hereby finds and determines, as a fact and after appropriate investigation, as follows:

a) The Fiscal Year 2026 Budget appropriates sufficient revenues within the Enterprise Funds to pay the principal of and interest on all bonds secured by revenues of the Enterprise Funds as and when they become due and payable in one or more bond and interest redemption funds.

b) The Fiscal Year 2026 Budget appropriates sufficient revenues within the Enterprise Funds to provide for the payment of all expenses of administration and operation of the City's enterprise system, as well as such expenses for maintenance as may be necessary to preserve the City's enterprise system in good repair and working order. These appropriations are made to the Water and Sewer Fund into multiple accounts, organized by department and line items, that collectively serve as the "operation and maintenance fund."

c) The City maintains within its Enterprise Funds a designated account described as the "Capital Reserve Account" that is restricted for purposes of funding depreciation and therefore serves as the "depreciation fund." As of April 30, 2025, the amount on deposit in the Capital Reserve Account was in excess of $7.3 million. The Fiscal Year 2026 Budget appropriates an additional $800,000 to the Capital Reserve Account. In addition, the Fiscal Year 2026 Budget appropriates through multiple line items in excess of $1,000,000 to fund capital improvements to depreciating infrastructure. Upon advice of the Director for Public Services, and as supported by capital improvement plans prepared by the City's engineers, the Council hereby finds and declares such appropriations to be sufficient (together with the existing balance in the Capital Reserve Account) to build up a reserve for depreciation of the City's enterprise system. These amounts collectively serve as the "depreciation fund."

d) The City maintains within its Enterprise Funds a designated account described as the "Contingency Account." As of April 30, 2025 the amount on deposit in the Contingency Account was in excess of $3.7 million. Upon advice of Director for Public Services, and as supported by analyses of the enterprise system's current physical condition as prepared by the City's engineers, the Council hereby finds and declares such amount to be a sufficient reserve for improvements, betterments, and extensions to the City's enterprise system, other than those necessary to maintain it in good repair and working order as provided above. Therefore, the Fiscal Year 2026 Budget appropriates no additional funds to the Contingency Account.

e) After giving effect to the transfers described above, the budgeted revenues for the enterprise system exceed the budgeted expenses for the enterprise system by an amount of not less than $2,174,563. Accordingly, the Council hereby determines and finds, as a fact and based on the information described above, that the amount of $2,174,563 shall be considered surplus revenues of the Enterprise System and are hereby budgeted for discretionary transfer to the General Fund.

***SECTION 7.*** The billing dates, the penalty dates, and the amount of penalty which shall be levied for delinquent taxes shall be the same as those established by Sumter County, South Carolina, pursuant to State Law.

***SECTION 8.*** The City Manager shall administer the budget and may authorize the following to achieve the goals of this budget.

1. *Authorize the transfer of appropriated funds within and between Departments and Funds as necessary.*

2. *Controls shall be made by Fund Appropriation.*

3. *Designate continuing projects from Fund Balances.*

***SECTION 9.*** If for any reason any sentence, clause, or provision of this Ordinance shall be declared invalid, such shall not affect the remaining provisions hereof.

**ADOPTED IN COUNCIL ASSEMBLED THIS 17TH DAY OF JUNE 2025.**

**CITY OF SUMTER, SOUTH CAROLINA**

David P. Merchant, Mayor

James B. Blassingame, Mayor Pro Tempore

Calvin K. Hastie, Sr., Councilman

Rebecca Lynn Kennedy, Councilwoman

Colin C. Davis, Councilman

Gifford M. Shaw, Councilman

Anthony Gibson, Councilman

**ATTEST:**

Linda D. Hammett, City Clerk

First Reading: May 22, 2025
Second/Final Reading: June 17, 2025

**Exhibit A: Budget 2026 Revenues and Expenditures Summary**

| | General Fund/TIF | Enterprise Funds | Accommodations Fund | Hospitality Fund | Victims Assistance | Total Budget |
|---|---|---|---|---|---|---|
| Revenues and Other Financing Sources | | | | | | |
| Property Taxes (Includes TIF) | 20,519,601 | - | - | - | - | 20,519,601 |
| Licenses, Permits and Franchise Fees | 12,684,671 | - | - | - | - | 12,684,671 |
| Local Accommodation Fees | - | - | 850,000 | - | - | 850,000 |
| Local Hospitality Fees | - | - | - | 4,000,000 | - | 4,000,000 |
| Intergovernmental Revenue | | | | | | |
| State government | 1,178,154 | - | - | - | - | 1,178,154 |
| Local government | 8,378,631 | - | - | - | - | 8,378,631 |
| Charges for Services | | | | | | |
| Water and Sewer | - | 29,952,600 | - | - | - | 29,952,600 |
| Stormwater | - | 854,250 | - | - | - | 854,250 |
| Sanitation Fees and Container Rentals | 5,031,816 | - | - | - | - | 5,031,816 |
| Rents and Other | 653,300 | 116,000 | - | - | - | 769,300 |
| Fines, Fees and Forfeitures | 105,000 | - | - | - | 15,000 | 120,000 |
| Interest Income | 300,000 | 880,000 | - | - | - | 1,180,000 |
| Other Financing Sources | | | | | | |
| Transfers In | 4,670,517 | 37,752 | - | - | 74,604 | 4,782,873 |
| Sale of Capital Assets | 1,112,500 | - | - | - | - | 1,112,500 |
| Capital Lease Proceeds | 2,004,000 | 584,400 | - | - | - | 2,588,400 |
| Appropriation from Fund Balance | 1,100,000 | - | - | - | - | 1,100,000 |
| **Total Revenues and Other Sources** | **57,738,190** | **32,425,002** | **850,000** | **4,000,000** | **89,604** | **95,102,796** |
| | | | | | | |
| Expenditures/Expenses | | | | | | |
| General Government | 6,099,811 | - | - | - | - | 6,099,811 |
| Public Safety | 29,934,317 | - | - | - | 89,604 | 30,023,921 |
| Public Works | 9,459,427 | - | - | - | - | 9,459,427 |
| Parks and Gardens | 2,952,068 | - | - | - | - | 2,952,068 |
| Culture and Recreation | 1,729,597 | - | - | - | - | 1,729,597 |
| Economic Development | 1,397,321 | - | 312,614 | 1,259,224 | - | 2,969,159 |
| Water and Sewer | - | 25,046,764 | - | - | - | 25,046,764 |
| Stormwater | - | 835,250 | - | - | - | 835,250 |
| Debt Service (includes TIF) | 1,067,227 | 1,308,275 | - | - | - | 2,375,502 |
| Appropriations to Other Agencies | 264,581 | 264,650 | - | - | - | 529,231 |
| Other | 3,878,701 | 2,555,000 | - | - | - | 6,433,701 |
| Other Financing Uses | - | - | - | - | - | - |
| Employee Fringe Benefits | 560,000 | 240,500 | - | - | - | 800,500 |
| Transfers to Other Funds | 395,140 | 2,174,563 | 537,386 | 2,740,776 | - | 5,847,865 |
| **Total Expenditures and Other Uses** | **57,738,190** | **32,425,002** | **850,000** | **4,000,000** | **89,604** | **95,102,796** |

Attachment to Ordinance Number 2881

Exhibit B: Detail of 2026 Budgeted Expenditures

| Fund / Dept. / Classification | Expenditures |
|---|---|
| **110 General Fund** | |
| **41 General Government** | |
| 411 Admin | |
| Personal Services | 3,472,014 |
| Puchased Services | 1,041,410 |
| Materials and Supplies | 131,389 |
| Capital Outlay & Depreciation | 67,100 |
| Indirect Cost Allocation | (1,322,187) |
| 412 Downtown | |
| Personal Services | 690,656 |
| Puchased Services | 55,900 |
| Materials and Supplies | 11,600 |
| Special Projects/Events | 16,500 |
| 413 City Warehouse | |
| Personal Services | 164,460 |
| Puchased Services | 6,625 |
| Materials and Supplies | 9,150 |
| Misc. Adjustments/Reimbursements | 2,500 |
| Indirect Cost Allocation | (51,289) |
| 414 Planning | |
| Personal Services | 1,156,975 |
| Puchased Services | 138,976 |
| Materials and Supplies | 41,950 |
| Special Projects/Events | (128,162) |
| Indirect Cost Allocation | (21,236) |
| 415 Growth & Development | |
| Transfers | 3,120 |
| 416 Business License | |
| Personal Services | 462,530 |
| Puchased Services | 46,250 |
| Materials and Supplies | 32,775 |
| Capital Outlay & Depreciation | 14,000 |
| 417 Liberty Center | |
| Puchased Services | 43,805 |
| Materials and Supplies | 8,000 |
| Capital Outlay & Depreciation | 5,000 |
| **41 General Government Total** | **6,099,811** |
| **42 Public Safety** | |
| 421 Police | |
| Personal Services | 11,259,787 |
| Puchased Services | 1,793,905 |
| Materials and Supplies | 1,099,552 |
| Capital Outlay & Depreciation | 5,000 |
| Misc. Adjustments/Reimbursements | (341,768) |
| Indirect Cost Allocation | (242,420) |
| 422 Police Joint Shared | |
| Personal Services | 2,503,903 |
| Puchased Services | 930,070 |
| Materials and Supplies | 277,858 |

Attachment to Ordinance Number 2881

Exhibit B: Detail of 2026 Budgeted Expenditures

| Fund / Dept. / Classification | Expenditures |
|---|---|
| Indirect Cost Allocation | (65,125) |
| 423 Fire | |
| Personal Services | 8,748,372 |
| Puchased Services | 434,342 |
| Materials and Supplies | 557,260 |
| Capital Leases | 539,808 |
| Capital Outlay & Depreciation | 548,500 |
| Indirect Cost Allocation | (189,983) |
| 425 Building Inspection | |
| Personal Services | 859,325 |
| Puchased Services | 98,791 |
| Materials and Supplies | 56,000 |
| Capital Outlay & Depreciation | 60,000 |
| 426 Codes Enforcement | |
| Personal Services | 539,571 |
| Puchased Services | 43,900 |
| Materials and Supplies | 43,850 |
| Capital Leases | 34,746 |
| Capital Outlay & Depreciation | 53,000 |
| 428 Municipal Court | |
| Personal Services | 146,899 |
| Puchased Services | 135,424 |
| Materials and Supplies | 3,750 |
| **42 Public Safety Total** | **29,934,317** |
| **43 Public Works** | |
| 432 Construction | |
| Personal Services | 918,282 |
| Puchased Services | 23,700 |
| Materials and Supplies | 69,650 |
| Capital Outlay & Depreciation | 105,000 |
| Indirect Cost Allocation | (156,728) |
| 433 PW/Maintenance | |
| Personal Services | 805,154 |
| Puchased Services | 982,728 |
| Materials and Supplies | 317,800 |
| Capital Leases | 197,215 |
| Capital Outlay & Depreciation | 849,000 |
| Indirect Cost Allocation | (401,262) |
| 434 Sanitation | |
| Personal Services | 2,384,840 |
| Puchased Services | 1,059,036 |
| Materials and Supplies | 576,100 |
| Capital Leases | 799,110 |
| Capital Outlay & Depreciation | 810,000 |
| Misc. Adjustments/Reimbursements | 36,681 |
| Indirect Cost Allocation | (52,211) |

Attachment to Ordinance Number 2881

Exhibit B: Detail of 2026 Budgeted Expenditures

| Fund / Dept. / Classification | Expenditures |
|---|---|
| 435 Vehicle Maintenance | |
| Personal Services | 150,673 |
| Puchased Services | 28,200 |
| Materials and Supplies | 9,300 |
| Indirect Cost Allocation | (52,841) |
| **43 Public Works Total** | **9,459,427** |
| **44 Parks & Gardens** | |
| 441 Parks | |
| Personal Services | 1,068,051 |
| Puchased Services | 199,850 |
| Materials and Supplies | 218,750 |
| Capital Leases | 57,784 |
| Capital Outlay & Depreciation | 242,000 |
| Indirect Cost Allocation | (78,379) |
| 442 Gardens | |
| Personal Services | 676,297 |
| Puchased Services | 325,765 |
| Materials and Supplies | 174,950 |
| Capital Outlay & Depreciation | 67,000 |
| **44 Parks & Gardens Total** | **2,952,068** |
| **45 Culture & Recreation** | |
| 451 Tennis | |
| Personal Services | 642,701 |
| Puchased Services | 233,300 |
| Materials and Supplies | 60,400 |
| Special Projects/Events | 60,000 |
| 452 Aquatic | |
| Personal Services | 357,288 |
| Puchased Services | 84,100 |
| Materials and Supplies | 55,300 |
| Special Projects/Events | 15,000 |
| Capital Outlay & Depreciation | 85,000 |
| 458 Opera House Auditorium/Annex | |
| Puchased Services | 83,038 |
| Materials and Supplies | 5,370 |
| Special Projects/Events | 48,100 |
| **45 Culture & Recreation Total** | **1,729,597** |
| **46 Community & Economic Development** | |
| 466 Community Dev. / Hope Centers | |
| Personal Services | 797,251 |
| Puchased Services | 189,050 |
| Materials and Supplies | 30,800 |
| **46 Community & Economic Development Total** | **1,017,101** |
| **47 Debt Service** | |
| 471 General Obligation Bonds | |
| Debt Service | 559,000 |
| 473 Interest Bond | |
| Debt Service | 88,447 |
| **47 Debt Service Total** | **647,447** |

Attachment to Ordinance Number 2881

Exhibit B: Detail of 2026 Budgeted Expenditures

| Fund / Dept. / Classification | Expenditures |
| --- | --- |
| **48 Approp to Other Agencies** | |
| 481 Appropriations to Other Agencies | |
| Appropriations To Other Agencies | 264,581 |
| **48 Approp to Other Agencies Total** | **264,581** |
| **49 Other** | |
| 491 Other | |
| Puchased Services | 2,788,090 |
| Contingencies/Reserves | 700,000 |
| Other Programs/Community Promotions | 108,000 |
| Capital Leases | 143,362 |
| Capital Outlay & Depreciation | 840,000 |
| Misc. Adjustments/Reimbursements | 25,000 |
| Indirect Cost Allocation | (725,751) |
| 493 Employee Fringe Benefits | |
| Puchased Services | 560,000 |
| 495 Transfers Out | |
| Transfers | 395,140 |
| **49 Other Total** | **4,833,841** |
| **110 General Fund Total** | **56,938,190** |
| **111 TIF** | |
| **46 Community & Economic Development** | |
| 467 Economic Development | |
| Special Projects/Events | 380,220 |
| **46 Community & Economic Development Total** | **380,220** |
| **47 Debt Service** | |
| 471 General Obligation Bonds | |
| Debt Service | 380,000 |
| 473 Interest Bond | |
| Debt Service | 39,780 |
| **47 Debt Service Total** | **419,780** |
| **111 TIF Total** | **800,000** |
| **330 Water & Sewer** | |
| **50 Departmental** | |
| 501 Contracts, Transfers, and Reserve | |
| Puchased Services | 7,150 |
| Materials and Supplies | 3,000 |
| Contingencies/Reserves | 896,104 |
| Transfers | 2,174,563 |
| Capital Outlay & Depreciation | 50,000 |
| Indirect Cost Allocation | 3,359,412 |
| 502 Utility Billing | |
| Personal Services | 2,059,408 |
| Puchased Services | 680,580 |
| Materials and Supplies | 167,300 |
| Capital Outlay & Depreciation | 42,000 |
| Misc. Adjustments/Reimbursements | 250,000 |
| 503 Water & Sewer Distribution | |
| Personal Services | 2,478,156 |
| Puchased Services | 464,750 |

Attachment to Ordinance Number 2881

Exhibit B: Detail of 2026 Budgeted Expenditures

| Fund / Dept. / Classification | Expenditures |
|---|---|
| Materials and Supplies | 1,141,220 |
| Capital Leases | 325,592 |
| Capital Outlay & Depreciation | 1,553,900 |
| 504 Mechanical Maintenance | |
| Personal Services | 964,238 |
| Puchased Services | 85,459 |
| Materials and Supplies | 351,129 |
| Capital Leases | 60,064 |
| Capital Outlay & Depreciation | 46,000 |
| 505 Water Plants | |
| Personal Services | 1,059,841 |
| Puchased Services | 1,622,294 |
| Materials and Supplies | 972,887 |
| Capital Outlay & Depreciation | 372,500 |
| 506 Wastewater | |
| Personal Services | 1,998,882 |
| Puchased Services | 1,771,478 |
| Materials and Supplies | 721,479 |
| 507 Electrical Maintenance | |
| Personal Services | 191,819 |
| Puchased Services | 12,200 |
| Materials and Supplies | 41,630 |
| Capital Outlay & Depreciation | 58,500 |
| 509 Engineering | |
| Personal Services | 620,235 |
| Puchased Services | 222,110 |
| Materials and Supplies | 41,600 |
| **50 Departmental Total** | **26,867,480** |
| **57 Debt Service** | |
| 573 Interest Revenue Bonds | |
| Debt Service | 1,304,275 |
| 575 Agency Fees | |
| Puchased Services | 4,000 |
| **57 Debt Service Total** | **1,308,275** |
| **59 Other** | |
| 591 Water & Sewer, Other | |
| Puchased Services | 77,247 |
| Appropriations To Other Agencies | 243,650 |
| Capital Outlay & Depreciation | 2,555,000 |
| 593 Purchased Services Insurance | |
| Puchased Services | 240,500 |
| **59 Other Total** | **3,116,397** |
| **330 Water & Sewer Total** | **31,292,152** |
| **334 Mayesville Water System** | |
| **50 Departmental** | |
| 501 Contracts, Transfers, and Reserve | |
| Personal Services | 156,038 |
| Transfers | 37,752 |

Attachment to Ordinance Number 2881

Exhibit B: Detail of 2026 Budgeted Expenditures

| Fund / Dept. / Classification | Expenditures |
|---|---|
| 502 Utility Billing | |
| Puchased Services | 2,650 |
| Misc. Adjustments/Reimbursements | 6,000 |
| 505 Water Plants | |
| Puchased Services | 19,321 |
| Materials and Supplies | 29,974 |
| 506 Wastewater | |
| Puchased Services | 16,565 |
| Materials and Supplies | 8,300 |
| **50 Departmental Total** | **276,600** |
| **334 Mayesville Water System Total** | **276,600** |
| **333 Stormwater** | |
| **50 Departmental** | |
| 502 Utility Billing | |
| Misc. Adjustments/Reimbursements | 7,500 |
| 508 Stormwater System | |
| Personal Services | 291,782 |
| Puchased Services | 146,950 |
| Materials and Supplies | 21,300 |
| Appropriations To Other Agencies | 58,000 |
| Capital Outlay & Depreciation | 309,718 |
| **50 Departmental Total** | **835,250** |
| **59 Other** | |
| 591 Water & Sewer, Other | |
| Appropriations To Other Agencies | 21,000 |
| **59 Other Total** | **21,000** |
| **333 Stormwater Total** | **856,250** |
| **212 Accommodations** | |
| **46 Community & Economic Development** | |
| 467 Economic Development | |
| Special Projects/Events | 312,614 |
| **46 Community & Economic Development Total** | **312,614** |
| **49 Other** | |
| 495 Transfers Out | |
| Transfers | 537,386 |
| **49 Other Total** | **537,386** |
| **212 Accommodations Total** | **850,000** |
| **219 Hospitality** | |
| **46 Community & Economic Development** | |
| 467 Economic Development | |
| Special Projects/Events | 1,259,224 |
| **46 Community & Economic Development Total** | **1,259,224** |
| **49 Other** | |
| 495 Transfers Out | |
| Transfers | 2,740,776 |
| **49 Other Total** | **2,740,776** |
| **219 Hospitality Total** | **4,000,000** |

Attachment to Ordinance Number 2881

Exhibit B: Detail of 2026 Budgeted Expenditures

| Fund / Dept. / Classification | Expenditures |
|---|---|
| **250 Victim's Assistance** | |
| **41 General Government** | |
| 411 Admin | |
| Personal Services | 71,374 |
| Puchased Services | 13,830 |
| Materials and Supplies | 4,400 |
| **41 General Government Total** | **89,604** |
| **250 Victim's Assistance Total** | **89,604** |
| **Grand Total** | **95,102,796** |

Attachment to Ordinance Number 2881

Exhibit C: Budgeted Revenues Fiscal Year 2026

| Fund / Classification | Revenues |
|---|---|
| **110 - General Fund** | |
| **Taxes** | |
| Property Tax Revenue | 19,656,072 |
| Payment in Lieu of Taxes | 63,529 |
| **Licenses, Permits, and Franchise Fees** | |
| Business License | 8,330,671 |
| Franchise Fees | 3,750,000 |
| Building Permits | 604,000 |
| **State Shared Revenues** | |
| Local Government Fund | 1,178,154 |
| **County Shared Expense** | |
| Business License Administration | 115,138 |
| Planning & Inspection | 1,271,147 |
| Law Enforcement Center | 1,833,027 |
| Fire Service | 4,045,990 |
| Shaw Base Defense | 34,250 |
| C Funds/City Road Surfacing | 500,000 |
| Road User Fee | 150,000 |
| Other | 168,732 |
| **Sumter School District Shared Expense** | |
| School Resource Officers | 260,347 |
| **Fines & Forfeitures** | |
| Court Fines | 75,000 |
| Parking Penalties | 20,000 |
| Codes Enforcement Fines | 10,000 |
| **Other Financing Sources** | |
| **Use of Money & Property** | |
| Charges for Fire/Rescue | 8,500 |
| Container Rental/User Charges | 2,684,316 |
| Interest on Investment | 300,000 |
| Miscellaneous Revenue | 543,000 |
| Other Financing Sources | 3,104,000 |
| Planning Fees | 20,000 |
| Recycling Income | 12,500 |
| Rental on Property | 69,300 |
| Sale of Fixed Assets | 1,112,500 |
| Sanitation Fee | 2,347,500 |
| Transfers (In) | 4,670,517 |
| **110 - General Fund Total** | **56,938,190** |
| **111 - TIF** | |
| **Taxes** | |
| Property Tax Revenue | 800,000 |
| **111 - TIF Total** | **800,000** |

Attachment to Ordinance Number 2881

Exhibit C: Budgeted Revenues Fiscal Year 2026

| Fund / Classification | Revenues |
|---|---|
| **330 - Water & Sewer** | |
| **Water & Sewer** | |
| Water Sales | 13,650,000 |
| Sewer Sales | 13,840,000 |
| Water & Sewer Connections | 700,000 |
| Late Charges/Penalties/Reconnect Fees | 714,100 |
| Fire Protection Charges | 71,200 |
| Bill Collection Fees | 41,000 |
| Tipping Fee/Sludge Sales | 5,000 |
| Bad Debt Recovery | 108,000 |
| Application Fee | 127,200 |
| Management Fees | 390,000 |
| Miscellaneous Fees | 29,500 |
| **Use of Money & Property** | |
| Interest on Investment | 880,000 |
| Other Financing Sources | 584,400 |
| Rental on Property | 114,000 |
| Transfers (In) | 37,752 |
| **330 - Water & Sewer Total** | **31,292,152** |
| **334 - Mayesville Water System** | |
| **Water & Sewer** | |
| Water Sales | 115,000 |
| Sewer Sales | 150,000 |
| Late Charges/Penalties/Reconnect Fees | 10,400 |
| Bad Debt Recovery | 500 |
| Application Fee | 700 |
| **334 - Mayesville Water System Total** | **276,600** |
| **333 - Stormwater** | |
| **Stormwater Fund** | |
| Stormwater Fees | 854,250 |
| **Use of Money & Property** | |
| Other Financing Sources | 2,000 |
| **333 - Stormwater Total** | **856,250** |
| **212 - Accommodations** | |
| Accommodations Fees | 850,000 |
| **212 - Accommodations Total** | **850,000** |
| **219 - Hospitality** | |
| Hospitality Fees | 4,000,000 |
| **219 - Hospitality Total** | **4,000,000** |
| **250 - Victim's Assistance** | |
| **Use of Money & Property** | |
| Other Financing Sources | 15,000 |
| Transfers (In) | 74,604 |
| **250 - Victim's Assistance Total** | **89,604** |
| **Grand Total** | **95,102,796** |